

Income Comparison Worksheet for Verified or Agreed Upon Income – Short Form
(See Back for Directions)

Head of Household Name: _____ **H of H SSN:** _____

Tenant Name: _____ **Tenant SSN:** _____

1. **Did ceiling or market rent apply for the household for the full match year?** ____ Yes ____ No
(If yes, identify as false positive and do not continue with worksheet.)
2. **Did the tenant report all income affecting match year rental assistance according to program guidelines?**
(If yes, identify as false positive and do not continue with worksheet. If no, go to 3.) ____ Yes ____ No
3. **Match Year Federal Tax Data:** (Do not continue with income comparison for any excluded income)
 Earned Income 1 (E1): Federal Tax Source: _____ Excluded Income: Y or N
 Earned Income 2 (E2): Federal Tax Source: _____ Excluded Income: Y or N
 Unearned Income 1 (U1): Federal Tax Source: _____ Excluded Income: Y or N
 Unearned Income 2 (U2): Federal Tax Source: _____ Excluded Income: Y or N

4. Match Year Earned Income by Source:

<u>Federal Tax Amount</u>	<u>Tenant Reported Annual Amount</u>	<u>Tenant Reported Monthly Amount</u>	<u># Months</u>	<u>Total</u>	
E1. \$_____ (a)				\$_____ (a)	1
	\$_____	\$_____	_____	\$_____	2
	\$_____	\$_____	_____	\$_____	3
	Reported Earned Income for Source			\$_____ (b)	4
	Unreported Earned Income (a – b)			\$_____	5
E2. \$_____ (c)				\$_____ (c)	6
	\$_____	\$_____	_____	\$_____	7
	\$_____	\$_____	_____	\$_____	8
	Reported Earned Income for Source			\$_____ (d)	9
	Unreported Earned Income (c – d)			\$_____	10
	Total Unreported Earned Income for all Sources			\$_____	11

5. Match Year Unearned Income by Source:

<u>Federal Tax Amount</u>	<u>Tenant Reported Annual Amount</u>	<u>Tenant Reported Monthly Amount</u>	<u># Months</u>	<u>Total</u>	
U1. \$_____ (e)				\$_____ (e)	12
	\$_____	\$_____	_____	\$_____	13
	\$_____	\$_____	_____	\$_____	14
	Reported Unearned Income for Source			\$_____ (f)	15
	Unreported Unearned Income for Source (e – f)			\$_____	16
U2. \$_____ (f)				\$_____ (g)	17
	\$_____	\$_____	_____	\$_____	18
	\$_____	\$_____	_____	\$_____	19
	Reported Unearned Income for Source			\$_____ (h)	20
	Unreported Unearned Income for Source (g – h)			\$_____	21

6. **Total Match Year Unreported Income (Lines Earned plus Unearned):**
 (Lines 11 + 21) \$_____ 22

Directions

1. Did ceiling or market rent apply for the household for the full match year?

If the tenant was paying ceiling or market rent for the full match year, the POA should check Yes and not process the remainder of the form.

2. Did the tenant report all income affecting match year rental assistance according to program guidelines?

The POA must determine when the income cited in HUD's tenant letter began, if the income was reported for all (re)certifications affecting match year rental assistance, and if the income was reported based on program requirements (e.g., interim recertification policies). If the tenant reported all income affecting match year rental assistance consistent with program guidelines, the POA should check Yes and not process the remainder of the form.

3. Match Year Federal Tax Data.

The POA should enter all sources of tenant earned and unearned income shown in the discrepancy letter sent by HUD. For earned income, the POA should identify whether the income was excluded from the calculation of rental assistance based on program requirements, this includes sporadic income. Any income that was excluded should not be used in the calculation of unreported income. (Do not use excluded income in Section 4.)

4. Match Year Earned Income by Source.

This section allows the POA to compare Federal tax earned income data with tenant reported earned income. The POA should enter the amount of Federal tax amount for each earned income source identified in 3. Continue processing as follows:

Enter annual income amount from last recertification in the year prior to the match year (or the January match year (re)certification) for source E1. Divide the annual amount by 12 to determine the monthly amount. Indicate the number of months during the match year for which the income applies (i.e., the number of months until the first match year recertification (or next recertification in the match year in the case of the January match year (re)certifications). Multiply the monthly amount times the number of months to determine the total income for the source for the months specified.

Repeat this process for each match year recertification for which the income source applies.

Total all reported income for the source for the match year. Subtract the reported income from the Federal tax amount.

5. Match Year Unearned Income by Source.

This section allows the POA to compare Federal tax unearned income data with tenant reported unearned income. The POA should enter the amount of Federal tax amount for each unearned income source identified in 3. The POA should next identify tenant reported unearned income.

6. Total Match Year Unreported Income (Earned plus Unearned). The POA should add the total earned unreported income and the total unearned unreported income (#'s 4 and 5) to determine the total unreported tenant income. The POA should use this figure with other unreported tenant income within the household to calculate excess rental assistance.

Income Comparison Worksheet for Verified or Agreed Upon Income – Long Form
(See Following Directions)

Head of Household Name: _____ **H of H SSN:** _____

Tenant Name: _____ **Tenant SSN:** _____

1. Did ceiling or market rent apply for the household for the full match year? _____ Yes _____ No
(If yes, identify as false positive and do not continue with worksheet.)

2. Did the tenant report all income affecting match year rental assistance according to program guidelines?
(If yes, identify as false positive and do not continue with worksheet. If no, go to 3.) _____ Yes _____ No

3. Match Year Federal Tax Income: (Do not continue with income comparison for any excluded income)

Earned Income 1 (E1):	Federal Tax Source: _____	Excluded Income: Y or N
Earned Income 2 (E2):	Federal Tax Source: _____	Excluded Income: Y or N
Earned Income 3 (E3):	Federal Tax Source: _____	Excluded Income: Y or N
Earned Income 4 (E4):	Federal Tax Source: _____	Excluded Income: Y or N
Earned Income 5 (E5):	Federal Tax Source: _____	Excluded Income: Y or N
Earned Income 6 (E6):	Federal Tax Source: _____	Excluded Income: Y or N
Unearned Income 1 (U1):	Federal Tax Source: _____	Excluded Income: Y or N
Unearned Income 2 (U2):	Federal Tax Source: _____	Excluded Income: Y or N
Unearned Income 3 (U3):	Federal Tax Source: _____	Excluded Income: Y or N
Unearned Income 4 (U4):	Federal Tax Source: _____	Excluded Income: Y or N
Unearned Income 5 (U5):	Federal Tax Source: _____	Excluded Income: Y or N
Unearned Income 6 (U6):	Federal Tax Source: _____	Excluded Income: Y or N

4. Match Year Earned Income by Source:

<u>Federal Tax Income</u>	<u>Tenant Reported Annual Amount</u>	<u>Tenant Reported Monthly Amount</u>	<u># Months</u>	<u>Total</u>	
E1. \$ _____ (a)				\$ _____ (a)	1
	\$ _____	\$ _____	_____	\$ _____	2
	\$ _____	\$ _____	_____	\$ _____	3
	\$ _____	\$ _____	_____	\$ _____	4
	\$ _____	\$ _____	_____	\$ _____	5
	Reported Earned Income for Source			\$ _____ (b)	6
	Unreported Earned Income (a – b)			\$ _____	7
E2. \$ _____ (c)				\$ _____ (c)	8
	\$ _____	\$ _____	_____	\$ _____	9
	\$ _____	\$ _____	_____	\$ _____	10
	\$ _____	\$ _____	_____	\$ _____	11
	\$ _____	\$ _____	_____	\$ _____	12
	Reported Earned Income for Source			\$ _____ (d)	13
	Unreported Earned Income (c – d)			\$ _____	14
E3. \$ _____ (e)				\$ _____ (e)	15
	\$ _____	\$ _____	_____	\$ _____	16
	\$ _____	\$ _____	_____	\$ _____	17
	\$ _____	\$ _____	_____	\$ _____	18
	\$ _____	\$ _____	_____	\$ _____	19
	Reported Earned Income for Source			\$ _____ (f)	20
	Unreported Earned Income (e – f)			\$ _____	21

<u>Federal Tax Income</u>	Tenant Reported <u>Annual Amount</u>	Tenant Reported <u>Monthly Amount</u>	<u># Months</u>	<u>Total</u>	
E4. \$_____ (g)				\$_____ (g)	22
	\$_____	\$_____	_____	\$_____	23
	\$_____	\$_____	_____	\$_____	24
	\$_____	\$_____	_____	\$_____	25
	\$_____	\$_____	_____	\$_____	26
	Reported Earned Income for Source			\$_____ (h)	27
	Unreported Earned Income (g – h)			\$_____	28
E5. \$_____ (i)				\$_____ (i)	29
	\$_____	\$_____	_____	\$_____	30
	\$_____	\$_____	_____	\$_____	31
	\$_____	\$_____	_____	\$_____	32
	\$_____	\$_____	_____	\$_____	33
	Reported Earned Income for Source			\$_____ (j)	34
	Unreported Earned Income (i – j)			\$_____	35
E6. \$_____ (k)				\$_____ (k)	36
	\$_____	\$_____	_____	\$_____	37
	\$_____	\$_____	_____	\$_____	38
	\$_____	\$_____	_____	\$_____	39
	\$_____	\$_____	_____	\$_____	40
	Reported Earned Income for Source			\$_____ (l)	41
	Unreported Earned Income (k – l)			\$_____	42
	Total Unreported Earned Income for all Sources				
	(Lines 7 + 14 + 21 + 28 + 35 + 42)			\$_____	43

5. Match Year Unearned Income by Source:

<u>Federal Tax Unearned Income</u>	Tenant Reported <u>Annual Amount</u>	Tenant Reported <u>Monthly Amount</u>	<u># Months</u>	<u>Total</u>	
U1. \$_____ (m)				\$_____ (m)	44
	\$_____	\$_____	_____	\$_____	45
	\$_____	\$_____	_____	\$_____	46
	\$_____	\$_____	_____	\$_____	47
	\$_____	\$_____	_____	\$_____	48
	Reported Unearned Income for Source			\$_____ (n)	49
	Unreported Unearned Income for Source (m – n)			\$_____	50
U2. \$_____ (o)				\$_____ (o)	51
	\$_____	\$_____	_____	\$_____	52
	\$_____	\$_____	_____	\$_____	53
	\$_____	\$_____	_____	\$_____	54
	\$_____	\$_____	_____	\$_____	55
	Reported Unearned Income for Source			\$_____ (p)	56
	Unreported Unearned Income for Source (o – p)			\$_____	57

Tenant

Tenant

<u>Federal Tax Unearned Income</u>	<u>Reported Annual Amount</u>	<u>Reported Monthly Amount</u>	<u># Months</u>	<u>Total</u>	
U3. \$_____ (q)				\$_____ (q)	58
	\$_____	\$_____	_____	\$_____	59
	\$_____	\$_____	_____	\$_____	60
	\$_____	\$_____	_____	\$_____	61
	\$_____	\$_____	_____	\$_____	62
	Reported Unearned Income for Source			\$_____ (r)	63
	Unreported Unearned Income for Source (q – r)			\$_____	64
U4. \$_____ (s)				\$_____ (s)	65
	\$_____	\$_____	_____	\$_____	66
	\$_____	\$_____	_____	\$_____	67
	\$_____	\$_____	_____	\$_____	68
	\$_____	\$_____	_____	\$_____	69
	Reported Unearned Income for Source			\$_____ (t)	70
	Unreported Unearned Income for Source (s – t)			\$_____	71
U5. \$_____ (u)				\$_____ (u)	72
	\$_____	\$_____	_____	\$_____	73
	\$_____	\$_____	_____	\$_____	74
	\$_____	\$_____	_____	\$_____	75
	\$_____	\$_____	_____	\$_____	76
	Reported Unearned Income for Source			\$_____ (v)	77
	Unreported Unearned Income for Source (u – v)			\$_____	78
U6. \$_____ (w)				\$_____ (w)	79
	\$_____	\$_____	_____	\$_____	80
	\$_____	\$_____	_____	\$_____	81
	\$_____	\$_____	_____	\$_____	82
	\$_____	\$_____	_____	\$_____	83
	Reported Unearned Income for Source			\$_____ (x)	84
	Unreported Unearned Income for Source (w – x)			\$_____	85
	Total Unreported Unearned Income for all Sources				
	(Lines 50 + 57 + 64 + 71 + 78 + 85)			\$_____	86
6. Total Match Year Unreported Income (Lines Earned plus Unearned):					
	(Lines 43 + 86)			\$_____	87

Directions

1. Did ceiling or market rent apply for the household for the full match year?

If the tenant was paying ceiling or market rent for the full match year, the POA should check Yes and not process the remainder of the form.

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Excess Rental Assistance Worksheet

	Total Rental Assistance Provided to Household (a)	Total Rental Assistance that Should have been Provided to Household (b)	Excess (or Underpaid) Household Rental Assistance (a minus b)
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
	Total Difference (If positive – Excess Rental Assistance) (If negative – Underpaid Rental Assistance)		